

Governmentwide Accounting and Reporting Modernization . . .

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Identify Each Transaction

Agency provides the Treasury Account Symbol (TAS) with the Business Event Type Code (BETC) for each transaction

Transaction posted directly to the fund balance with the Treasury

Earliest possible identification

Identify type of transaction via BETC

BETC Definition

An 8-character code that indicates the type of activity being reported (e.g. receipt, disbursement, etc.)

BETC determines the transaction effect on the Treasury Account Symbol's Fund Balance with Treasury

BETC replaces transaction codes and sub-classes but at a more intuitive level of detail.

Sample BETC

Code	Activity	Transaction affect on TAS	Trans Code	Sub Class
DISB	Gross Disbursement	D (decrease)	61	--
COLL	Offsetting Collection	C (increase)	71	--
INVPDSEC	Investment in Public Debt Securities	D (decrease)	61	88
REDPDSEC	Redemption of Public Debt Securities	C (increase)	71	98

Draft listing of BETC codes available on GWA web site

Online Account Statement

An online, query-based application which is refreshed daily and designed to provide each Federal Program Agency (FPA) with a central location for retrieving information relating to its fund balances with the Treasury.

Provide agencies with an account statement of their fund balance with Treasury

Near-real-time basis—one day delay

Eliminate monthly reports to and from FMS

Plain-English bank statement format

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TOMORROW – Online Account Statement

Account Symbol

Dept TR	FY	Main	Sub	Reporting Cycle	Fiscal Year	Distribution Code
12	X	4230		Jul 2002	2002	00

	Amount	Trans Code	Sub Acct	Sub Class	ALC	Ref Num	Acctg Date	Rpt Date
Opening Bal	1,363,862,225.00							
Net Disb	49,000.00							
Net Disb	154,514,509.20							
Nonexp Trans	-111,915,518.57							
Nonexp Trans	-1,583,531.42							
Nonexp Trans	-4,000.00							
Net Disb	-393,663,357.71							
Net Disb	-64,668.92							
Nonexp Trans	4,000.00							

Subtotals

Bal Fwd Curr Yr	426,104,375.00
Curr Yr Approp	-3,616,000.00
Nonexp Trans	-515,709,400.00
Net Disb	-1,582,748,700.00
Closing Bal	1,489,527,700.00


GOVERNMENTWIDE ACCOUNTING SYSTEM

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[Support Listings](#) ▾

[Account Summary](#) ▾
[Expenditure Activity](#) ▾
[Transactions](#) ▾

Transactions

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Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**
Bureau/Dist. Code: **All**
Account Type: **All**
TAS: **12X4230**
Accounting Period: **2002 Fiscal Year, Month of July**

Fund Type: **All**
Balance Display: **Accounting**
Activity Type: **All**

Account: 12X4230

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View Detail	Activity Type	Sub Acct	Sub Class	Acctg Period	Posting Date	Increase to Balance	Decrease to Balance	ALC
	BORROWING FROM THE FEDERAL FINANCING BANK	000	92	07/2002	07/18/2002	4,089.65		
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	07/18/2002		111,915,518.57	
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	07/18/2002		1,583,531.42	
	Gross Disbursement for Budget Clearing Accoun	000		07/2002	08/02/2002		154,514,509.20	20010004
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	08/02/2002		4,071.62	
	Gross Disbursement for Budget Clearing Accoun	000		07/2002	08/07/2002		49,000.00	12200408
	OFFSETTING COLLECTION	000		07/2002	08/07/2002	393,663,357.71		12200408
	OFFSETTING COLLECTION	000		07/2002	08/13/2002	64,668.92		12200408
Total						393,732,116.28	268,066,630.81	

Account: 12X4230

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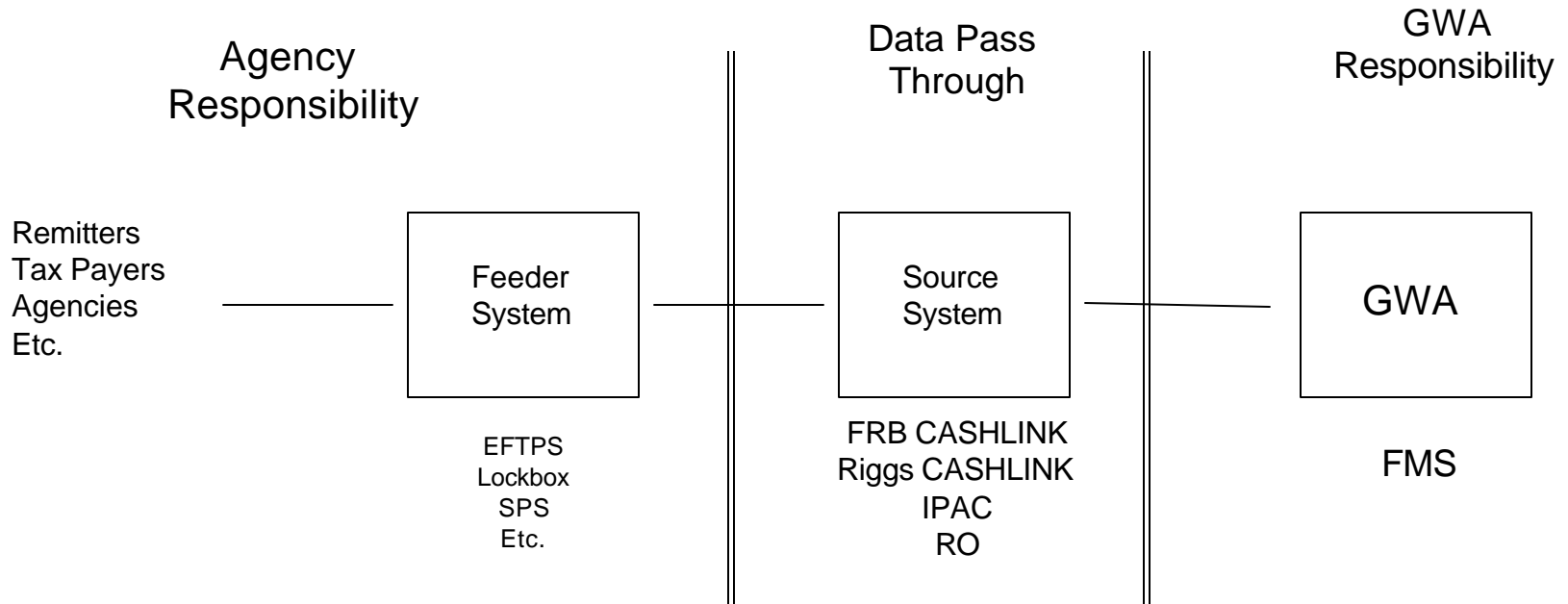
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U. S. Department of the Treasury - Financial Management Service

GWA Effect On Current Interfaces



Responsibility for classification of transactions will fall with the agency
Feeder systems will provide TAS/BETC to source systems based on the agency agreements

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Reclassifying Transactions

Reclassification should **NOT** be used in lieu of determining correct TAS for original transaction.

Reclassification may be used to:

- Classify transactions to correct TAS
- Reassign transactions in default account to correct TAS

The agency is responsible for review and reclassification of its transactions

FMS . . . *one place, one voice*



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FMS . . . *one place, one voice*

FMS forum topics

Payments

Collections

Intragovernmental transactions

Changes to programs and systems

New initiatives

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FMS . . . *one place, one voice*

FMS sponsored forums and responses to agency invitations

More than 2,000 agency representatives

More than 150 agency/bureau organizations

Liaison Team—more than 100,000 air miles

Approval rating always 4.0 or more out of 5



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The Need For Change

Federal accounting and reporting requirements have changed significantly

Emerging technology greatly improves the way we conduct business

Governmentwide accounting and reporting processes have **NOT** changed for many years

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GWA Organization

Matrix organization

Resource team drawn from program and development organizations

Ongoing activities with FPA stakeholders

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TAS/BETC TOOL (TBT)

Provide a bridging tool for agencies to easily classify transactions to the Treasury Account symbol.

The tool will provide:

- Valid TAS and BETC symbols

- Valid ALC to TAS relationship

- Valid TAS to BETC relationship

TGAnet Deposit Ticket

Deposit Ticket #: 12345

Agency Location Code: 12345678

Deposit Amount: \$500

Date Confirmed: 6/6/03

Transaction Classification:

Classification 1: \$300

<u>ALC</u> ↓	<u>Treasury Account Symbol</u> ↓	<u>BETC</u> ↓	<u>Transaction Description</u> ↓	<u>Class Key</u> ↓
12345678	201234	Coll	Camping Fees	Abc
	205678	Avrct	Parking Fees	def
	20x1010			

Classification 2: \$200

<u>ALC</u> ↓	<u>Treasury Account Symbol</u> ↓	<u>BETC</u> ↓	<u>Transaction Description</u> ↓	<u>Class Key</u> ↓
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GWA Account Statement

Will replace the Monthly Undisbursed Ledgers and Trial Balance reports -- TFS 6653, 6654, 6655

Multiple sort capabilities allow quick access to specific details

Clear display of the impact of specific activities on balances

Transactions will be clearly defined

Information accessed at the department level.

Accounting view and published view for all accounts

Published view mirrors current Undisbursed Reports—a point in time

Accounting view is real time balance reflecting prior period adjustments

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Account Statement JAD Sessions



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Account Statement JAD Sessions



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[illegible]

Revised: 1/10/00

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U. S. Department of the Treasury - Financial Management Service

Data Access

Treasury Web Application Infrastructure (TWAI)

Provide one access point for all FMS
governmentwide accounting data

Safe and secure, available 24x7

Security paradigm requires agency
participation

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Security Administration

GWA will be supported by an automated workflow process contained in the TWAI. Agencies will self-enroll to gain access to applications.

The workflow includes necessary approvals by agencies and/or FMS where needed.

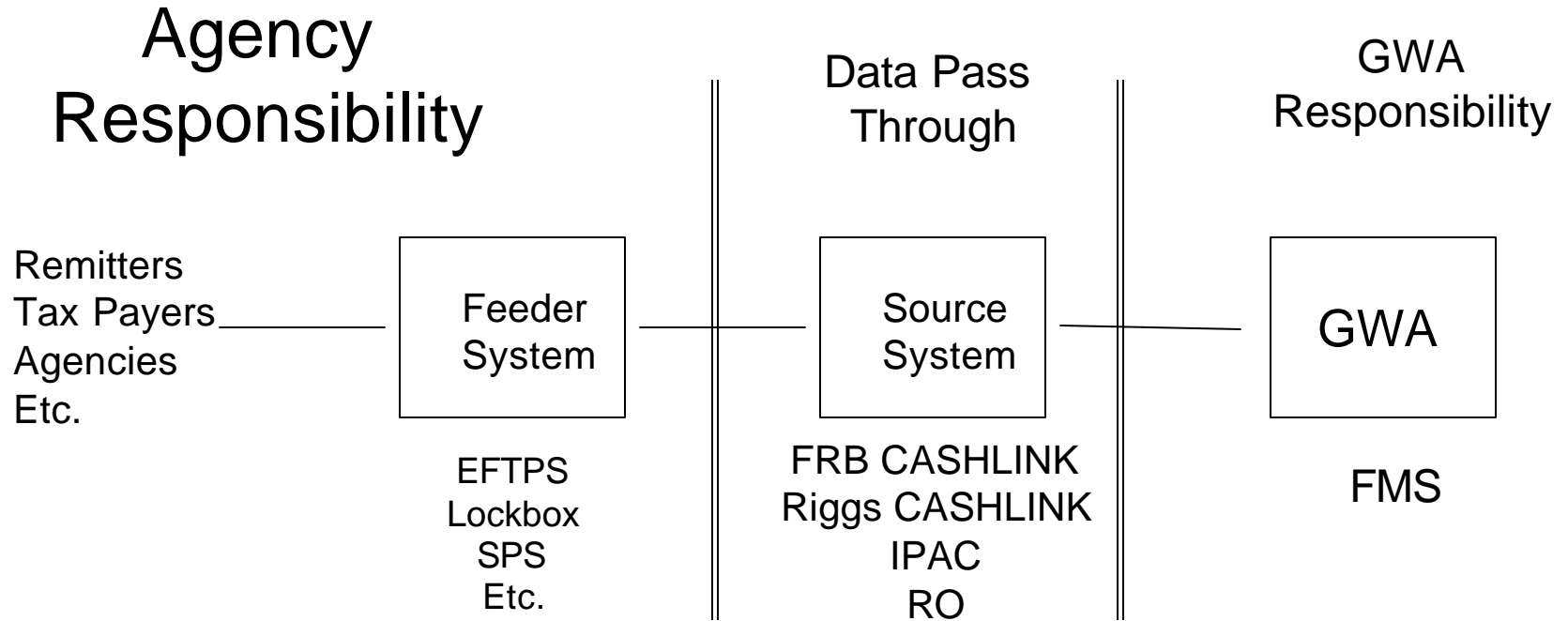
The new security and administration module will provide the capability for a finer granularity of access.

Account Level as opposed to a group level (dept. distribution)

The work load of enrolling users will move from FMS to the agencies.

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GWA Effect On Current Interfaces



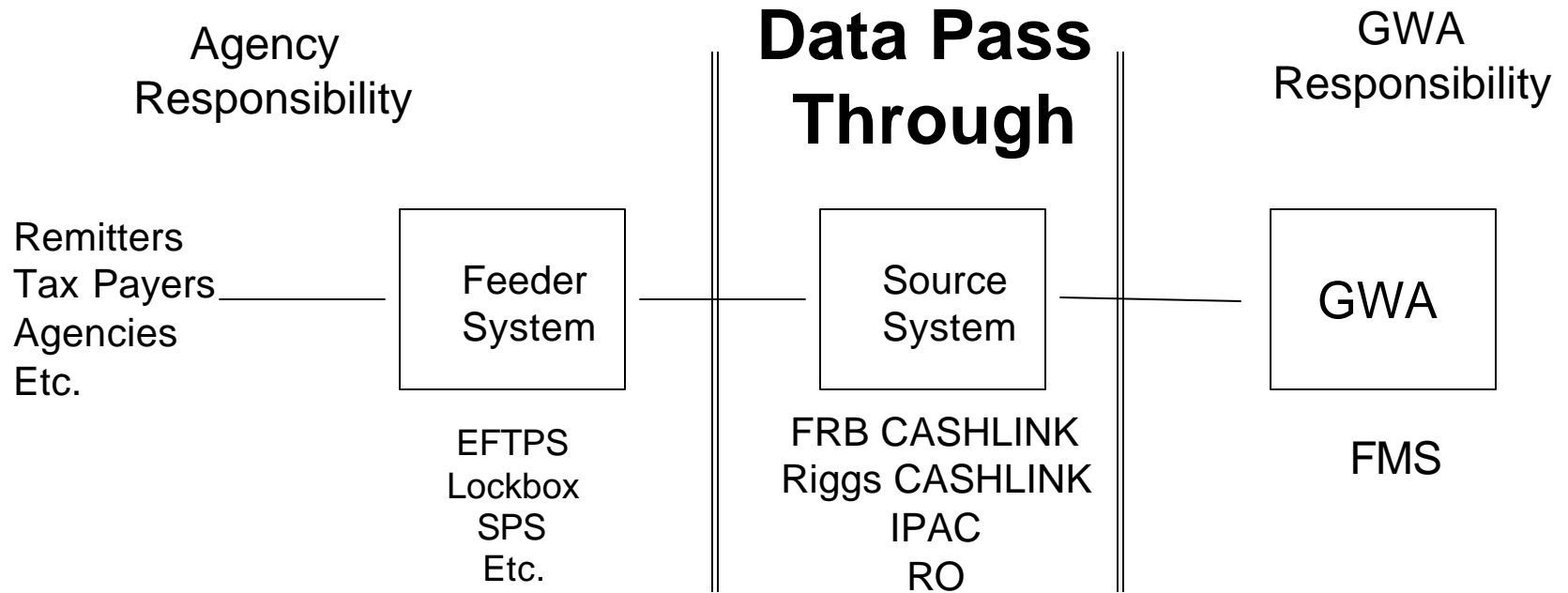
Responsibility for classification of transactions will fall with the agency
Federal Finance and Regional Operations will work with agencies to establish rules
and formats for providing TAS/BETC to GWA feeder systems.

Feeder systems will provide TAS/BETC to source systems based on the agency
agreements

Modify existing agreement with program owners and/or feeder systems to
include rules for deriving TAS

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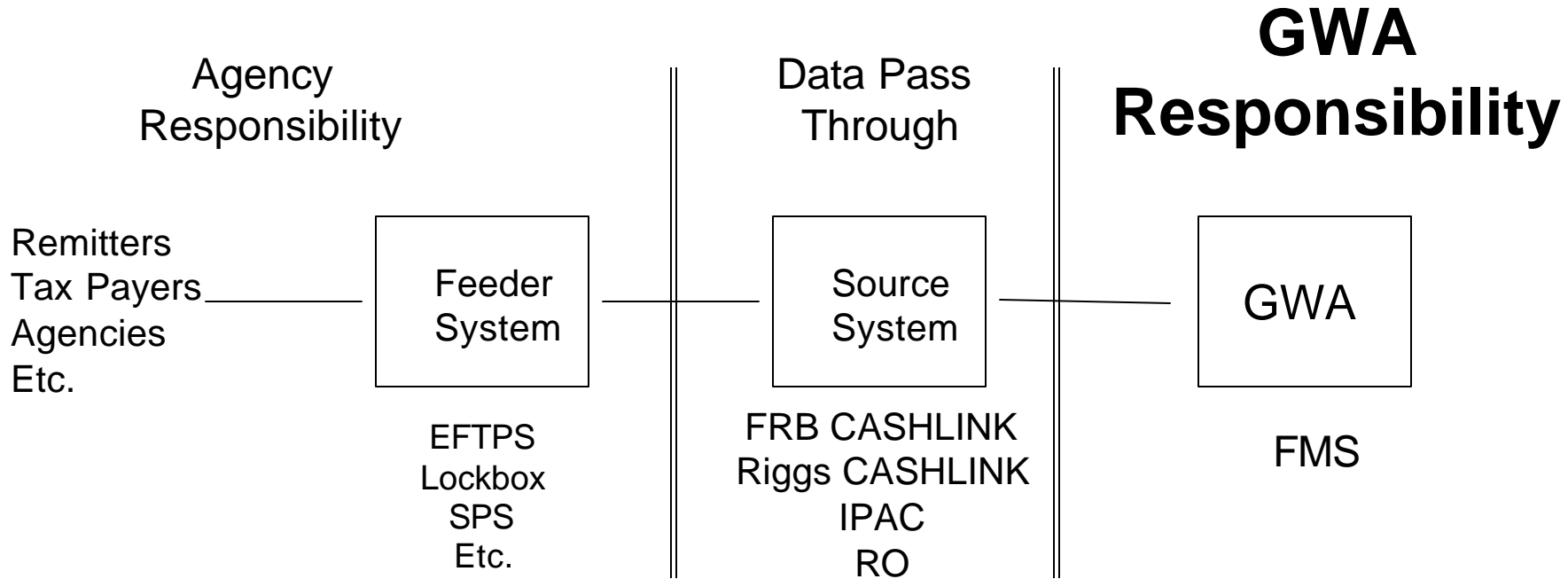
GWA Effect On Current Interfaces



Source systems are a pass through for TAS/BETC to GWA

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GWA Effect On Current Interfaces



GWA will allow default (only) to TAS

Agency agreement with GWA to include rules for assigning default TAS

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Accounting Classification

Identify—Treasury Account Symbol (TAS) is available, use it!

Derive—With mutual agreement between feeder system and FPA, assign valid TAS to transactions from information contained in the business event transaction.

Default—With mutual agreement between GWA and FPA, identify a default TAS which, at a minimum, includes the agency/bureau.

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Central Account Front End -- CAFÉ

Maintain reference data (ALC, TAS tables)

Receive inputs and reviews for correct format

Assigns default TAS

Performs edits and validations

Distributes files to the Central Accounting System
reformatting files as necessary

The phased implementation of CAFÉ provides for an orderly transition for both FPA's and FMS in their move from current accounting and reporting requirements to "Playing the GWA Way."

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CAFÉ Scope for Increments 1.1 and 1.2

Current STAR
Compatible
File Formats

CAFÉ 1.1

Transmission
monitoring

Source System,
GWA Users

Current STAR
compatible
file formats

STAR

GWA
Compatible
Format

CAFÉ 1.2

Transformed primary
records to current
STAR compatible
file formats

STAR

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Benefits

Touch transaction once

Eliminate cyclical reporting

Most current fund balance always available

Fund balance detail available in one place

Reduced central agency reporting

Faster turnaround on processed data

Revised file formats are the only change needed
for existing agency interfaces with FMS

Designed with FPA users to support their
reconciliation processes

Safe and secure Internet access

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GWA Pilot Activity

Select less complex agencies as initial pilot participants

Maintain dialogue with pilot users

- Develop rules via Service Level Agreements

- Schedule optimally

- Storyboard process and outcomes

Evaluate first pilot activities and apply lessons learned to subsequent pilots engagements

Implementation Approach

Implement by ALC

Implement in each interfacing system

Collection

Payment

Transfer

Avoid duplicative reporting to Treasury

Proposed GWA Schedule

Warrant JV	<i>Spring 2003</i>
Account Statement	<i>Fall 2003</i>
Approved Apportionments	<i>Fall/Winter 2003</i>
Borrowing from Treasury (Rewrite)	<i>Winter 2003-4</i>
Non-Expenditure Transfers (Rewrite)	<i>Winter 2003-4</i>
Warrants	<i>Winter 2003-4</i>
Feeder and Source Systems	<i>2004</i>
Central Accounting Front End	<i>2004</i>
Phases 1—Initial capture of data	
Phase 2—New formats employed in feeder systems	
GWA replaces STAR as system of record	<i>2006</i>

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Workgroup Opportunities

Review Business Event Type Code (BETC)
definitions

Define rules for reclassification of transactions
on Account Statement

Develop business rules to be included in MOU's

Test drive applications before implementation

Training

Delivery tailored to type of application

Local and out-of-town sites

On line and printed support materials

Security requirements included

Training opportunities posted on GWA web site

*Training for Phase I of the Account
Statement Application has begun.*

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Ways To Stay Informed

FMS Agency forums . . . *one voice, one place*

Utilize GWA questions and answers

Participate in workgroups and JAD sessions

Maintain communication with FMS Liaisons

Subscribe to FMS web page update service

Foster communication among all stakeholders

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Key Features of GWA Internet Site

Schedule of forums and training with online registration

Previous forum PowerPoint presentations

Information updates

Frequently asked questions

Subscription notification feature

Other links

www.fms.treas.gov/gwa/
gwa

Contact Information

Project – GWA Project

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gwa.project@fms.treas.gov

Agency Liaisons:

Judith Comeau

Tom Maloney

Benton Barger

[www.fms.treas.gov/gwa/](http://www.fms.treas.gov/gwa/gwa)
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Questions?

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